

**NAICS: 999300**  
**Local Government**

**May 2014 data**

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$39.38	\$29.78	\$18.29
Benefits Percentage <sup>2</sup>	Lb = B/W	46.3%	46.3%	46.3%
Benefits per hour	B = W*Lb	\$18.24	\$13.79	\$8.47
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$57.62	\$43.57	\$26.76
Overhead Percentage <sup>3</sup>	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$28.81	\$21.79	\$13.38
Fully Loaded Hourly Rate	Wf = Wb + OH ≡ W + B + OH	<b>\$86.43</b>	<b>\$65.36</b>	<b>\$40.14</b>

1. Data Source: BLS [http://www.bls.gov/oes/current/naics4\\_999300.htm](http://www.bls.gov/oes/current/naics4_999300.htm)  
 NAICS 999300 - Local Government

**NAICS: 999100**  
**EPA or Federal Government**

**May 2014 data**

Labor Category:	Formula	Managerial	Technical	Clerical
Unloaded Hourly Rate <sup>1</sup>	= W	\$ 56.54	\$ 37.15	\$ 21.15
Benefits Percentage <sup>2</sup>	Lb = B/W	0.0%	0.0%	0.0%
Benefits per hour	B = W*Lb	\$ -	\$ -	\$ -
Loaded Hourly Rate	Wb = W + B = W(1+Lb)	\$56.54	\$37.15	\$21.15
Overhead Percentage <sup>3</sup>	Lo = OH/Wb	50%	50%	50%
Overhead per hour	OH = Wb*Lo	\$ 28.27	\$ 18.58	\$ 10.58
Fully Loaded Hourly Rate	Wf = Wb + OH ≡ W + B + OH	<b>\$84.81</b>	<b>\$55.73</b>	<b>\$31.73</b>

1. Data Source: BLS [http://www.bls.gov/oes/current/naics4\\_999100.htm](http://www.bls.gov/oes/current/naics4_999100.htm)  
 NAICS 999100 - Federal Executive Branch